

**Iowa Nonresident and Part-year Resident Credit**

Name(s) as shown on page 1 of the IA 1040

Social Security Number

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa

☐ ▲

You are a part-year resident of Iowa

☐ ▲Date moved into Iowa: _____
and/or

Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa

☐ ▲

Your spouse is a part-year resident of Iowa

☐ ▲Date moved into Iowa: _____
and/or

Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident
- Attach this form and a copy of your federal return to your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

IOWA-SOURCE INCOME**B. SPOUSE**

Filing Status 3 Only

A. YOU OR JOINT

1. Wages, salaries, tips, etc.	1. ....	.00	.....	.00
2. Taxable interest income	2. ....	.00	.....	.00
3. Ordinary dividend income	3. ....	.00	.....	.00
4. Alimony received	4. ....	.00	.....	.00
5. Business income or (loss)	5. ....	.00	.....	.00
6. Capital gain or (loss)	6. ....	.00	.....	.00
7. Other gains or (losses)	7. ....	.00	.....	.00
8. Taxable IRA distributions	8. ....	.00	.....	.00
9. Taxable pensions and annuities	9. ....	.00	.....	.00
10. Rents, royalties, partnerships, estates, etc.	10. ....	.00	.....	.00
11. Farm income or (loss)	11. ....	.00	.....	.00
12. Unemployment compensation	12. ....	.00	.....	.00
13. Taxable Social Security benefits.	13. ....	.00	.....	.00
14. Other income, gambling income, bonus depreciation adjustment	14. ....	.00	.....	.00
15. GROSS INCOME. ADD lines 1-14.	15. ....	.00	▲	.00
16. Payments to an IRA, KEOGH or SEP while an Iowa resident	16. ....	.00	.....	.00
17. Deduction for self-employment tax.....	17. ....	.00	.....	.00
18. Health insurance deduction	18. ....	.00	.....	.00
19. Penalty on early withdrawal of savings	19. ....	.00	.....	.00
20. Alimony paid	20. ....	.00	.....	.00
21. Pension/retirement income exclusion	21. ....	.00	.....	.00
22. Moving expense deduction <i>into</i> Iowa only	22. ....	.00	.....	.00
23. Iowa capital gains deduction	23. ....	.00	.....	.00
24. Other adjustments	24. ....	.00	.....	.00
25. Total adjustments. ADD lines 16-24.	25. ....	.00	▲	.00
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26. ....	.00	.....	.00
27. All-source net income from line 26, IA 1040	27. ....	.00	.....	.00
		100.0%		100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28. ....	. %	.....	. %
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29. ....	. %	.....	. %
30. Iowa tax on total income from line 43, IA 1040	30. ....	.00	.....	.00
31. Total credits from line 49, IA 1040	31. ....	.00	.....	.00
32. Tax after credits. Subtract line 31 from line 30.	32. ....	.00	.....	.00
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33. ....	.00	.....	.00

ENTER THIS AMOUNT ON LINE 51 OF IA 1040